

Attorney's Docket No.: 10559-904001
 Client's Ref. No.: P17952

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled REVERSE DIVISION PROCESS, the specification of which:

is attached hereto.

was filed on _____ as Application Serial No. _____ and was amended on _____.

was described and claimed in PCT International Application No. _____ filed on _____ and as amended under PCT Article 19 on _____.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information I know to be material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Scott C. Harris, Reg. No. 32,030	David L. Feigenbaum, Reg. No. 30,378
Ralph A. Mittelberger, Reg. No. 33,195	Hans R. Troesch, Reg. No. 36,950
John R. Wetherell, Jr., Reg. No. 31,678	Bing Ai, Reg. No. 43,312
Paul A. Pysher, Reg. No. 40,780	Samuel L. Lee, Reg. No. 42,791
Frederick H. Rabin, Reg. No. 24,488	John C. Phillips, Reg. No. 35,322
Joseph R. Baker, Reg. No. 40,900	Richard J. Anderson, Reg. No. 36,732
Samuel Borodach, Reg. No. 38,388	William J. Egan, III, Reg. No. 28,411
Demis G. Maloney, Reg. No. 29,670	Alan K. Aldous, Reg. No. 31,905
Shireen I. Bacon, Reg. No. 40,494	R. Edward Brake, Reg. No. 37,784
Ben Burgc, Reg. No. 42,372	Robert Chang, Reg. No. 48,765
George Chen, Reg. No. 50,807	Glen B. Choi, Reg. No. 43,546
Kenneth Cool, Reg. No. 40,570	Jeffrey S. Draeger, Reg. No. 41,000
Cynthia Thomas Faatz, Reg. No. 39,973	Christopher Gagne, Reg. No. 36,142
Sharmin N. Green, Reg. No. 41,410	Robert Greenberg, Reg. No. 44,133
Bradley Greenwald, Reg. No. 34,341	Jeffrey B. Huter, Reg. No. 41,086
Seth Z. Kalson, Reg. No. 40,670	Peter Lam, Reg. No. 44,855
Issac Lin, Reg. No. 50,672	David C. Lundmark, Reg. No. 42,815
Anthony Martinez, Reg. No. 44,223	Larry Mennemeier, Reg. No. 51,003
Paul Nagy, Reg. No. 37,896	Dennis A. Nicholls, Reg. No. 42,036
Lanny Parker, Reg. No. 44,281	Michael D. Plimier, Reg. No. 43,004
Michael Proksch, Reg. No. 43,021	Kevin A. Reif, Reg. No. 36,381
Crystal D. Sayles, Reg. No. 44,318	Kenneth M. Seddon, Reg. No. 43,105
Mark Seeley, Reg. No. 32,299	Ami P. Shah, Reg. No. 42,143
David Simon, Reg. No. 32,756	Steven P. Skabrat, Reg. No. 36,279
Howard A. Skaist, Reg. No. 36,008	Paul E. Steiner, Reg. No. 41,326
Joni D. Stutman-Horn, Reg. No. 42,173	David Tran, Reg. No. 50,804
Robert G. Winkle, Reg. No. 37,474	Sharon Wong, Reg. No. 37,760
Steven D. Yates, Reg. No. 42,242	Calvin E. Wells, Reg. No. 43,256
Michael Willardson, Reg. No. 50,856	Charles K. Young, Reg. No. 39,435

Attorney's Docket No.: 10559-904001
Client's Ref. No.: P17952

Combined Declaration and Power of Attorney
Page 2 of 2 Pages

Direct all telephone calls to PAUL A. PYSHER at telephone number (617) 542-5070

Direct all correspondence to the following:

20985
PTO Customer Number

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Full Name of Inventor: **PIERRE A. LAURENT**

Inventor's Signature: P. A. Laurent

Date: 5th March 2004

Residence Address:

Kilnacrandy
Quin County Clare
Ireland
France
Kilnacrandy
Quin County Clare
Ireland

Citizenship:

Post Office Address:

208178iii.doc